

EXCEPTION FROM ONLINE FILING OF APPLICATION UNDER SECTION 197 AND 206C (9) IN THE CASES OF NRIS AND RESIDENT APPLICANTS¹

The Central Board of Direct Taxes (CBDT) has decided to allow exception from online filing of application under Section 197 and 206C (9) in the cases of NRIs and Resident Applicants.

Vide Notification No. 74/2018 dated 25.10.2018, Rule 28 of the Income Tax Rules, 1962 was amended to prescribe electronic filing of application for lower deduction or no deduction under section 197 of Income Tax Act, 1961 using digital signature or EVC. Similar changes were also made in Rule 37G to prescribe electronic filing of application under section 206C (9) for lower or nil rate of tax collection at source (TCS). The functionality for online filing has since been made available by CPC-TDS through TRACES portal. Form No. 13 is the common form for application under Section 197 and 206C (9).

For proper administration of the provisions of Section 197 and 206C (9) and to remove genuine hardship being faced by certain applicants in filing online application in Form No. 13, the Central Board of Direct Taxes (CBDT) by virtue of the powers conferred under Section 119(1) of the Income Tax Act has:

- i. Allowed Non-Resident Indians (NRIs), who are not able to register themselves on TRACES, to file manual application in Form No. 13 before the TDS officer or in ASK Centres till 31.03.2019.
- ii. Allowed Resident Applicants to file Manual Application in Form No. 13 before the TDS officer or in ASK Centers till 31.12.2018.

IN-PRINCIPLE APPROVAL GIVEN FOR LAW AMENDMENTS DURING 31ST MEETING OF THE GST COUNCIL²

The GST Council in its 31st meeting held today at New Delhi gave in principle approval to the following amendments in the GST Acts:

1. Creation of a Centralised Appellate Authority for Advance Ruling (AAAR) to deal with cases of conflicting decisions by two or more State Appellate Advance Ruling Authorities on the same issue.
2. Amendment of section 50 of the CGST Act to provide that interest should be charged only on the net tax liability of the taxpayer, after taking into account the admissible input tax credit, i.e. interest would be leviable only on the amount payable through the electronic cash ledger.

The above recommendations of the Council will be made effective only after the necessary amendments in the GST Acts are carried out.

Team ICSI

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¹ Available at: <http://www.pib.gov.in/PressReleaseDetail.aspx?PRID=1557219>

² Available at: <http://www.pib.gov.in/PressReleaseDetail.aspx?PRID=1557062>